

Article - Local Government

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§20–604.

(a) (1) Subject to paragraph (2) of this subsection and except as provided in subsection (b) of this section, by ordinance, the County Council for Prince George's County may impose a sales or use tax on any form of energy or fuel used in Prince George's County.

(2) The percentage of a tax imposed under this section may not exceed the percentage in effect on July 1, 1992.

(b) (1) Subject to paragraph (2) of this subsection, this section does not apply to:

(i) motor vehicle fuels;

(ii) fuels used in the production of other forms of energy that are subject to the tax imposed under this section; or

(iii) energy or fuel used by a municipality in Prince George's County.

(2) Notwithstanding any other law, subject to paragraph (3) of this subsection, the sale or use of energy or fuel used by the Washington Suburban Sanitary Commission in Prince George's County is not exempt from the tax imposed under this section.

(3) The County Council for Prince George's County may provide exemptions from the tax imposed under this section that are in addition to the exemptions under paragraph (1) of this subsection.

(c) The County Council for Prince George's County:

(1) shall provide for the refund of the tax imposed under this section to a person who is eligible for:

(i) a tax credit under § 9–102 or § 9–104 of the Tax – Property Article; or

(ii) weatherization or energy assistance from the State; and

(2) may provide for the refund of the tax imposed under this section to a person who is not eligible for a refund under item (1) of this subsection.

(d) (1) Except as provided in paragraph (2) of this subsection, the tax imposed under this section:

(i) shall be either a percentage of the net energy or fuel bill or an amount per unit of fuel or energy;

(ii) shall be itemized on the bill;

(iii) may not be considered part of the price charged for the energy or fuel; and

(iv) is not subject to the approval of the Public Service Commission.

(2) (i) A heating fuel vendor may include the tax imposed under this section as part of the price charged for fuel oil.

(ii) If the local tax is included in the price, the fuel oil bill shall state that clearly.

(3) The vendor shall collect the tax on behalf of Prince George's County.

(e) The net proceeds of the tax imposed under this section shall be used only for funding of:

(1) the public ethics provisions under Title 5, Subtitle 8, Part V of the General Provisions Article; or

(2) public education in the following budget categories in Prince George's County:

(i) instructional salaries;

(ii) instructional materials and related costs;

(iii) special education; and

(iv) fixed charges.

(f) For each fiscal year, Prince George's County shall appropriate local money to the school operating budget in an amount not less than the sum of:

(1) the excess of the amount of the projected revenue for the fiscal year from the tax authorized under this section over the projected revenue from the tax for the prior fiscal year; and

(2) the amount of local money that Prince George's County is required by State law to appropriate to the school operating budget.

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